

AN ACT

ENTITLED, An Act to revise the procedure to determine if real estate taxes have been paid before the date due.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

Section 1. That § 10-21-23 be amended to read as follows:

10-21-23. On the first day of May of the year after which taxes have been assessed, one-half of all unpaid real estate taxes are delinquent. However, all real estate taxes totaling fifty dollars or less shall be paid in full on or before April thirtieth. On the first day of each month thereafter there shall be added as interest on the delinquent taxes at the Category B rate of interest as established in § 54-3-16. If the other half is not paid on or before the thirty-first day of October of the same year, that also becomes delinquent on November first and the same interest shall attach in the same manner. If the last day of April or October falls on a Saturday or Sunday, the tax is due and payable on the last working day of that month. The tax payment shall either be received in the office on the last working day or the tax payment shall be postmarked by the last day prior to the taxes becoming delinquent.

An Act to revise the procedure to determine if real estate taxes have been paid before the date due.

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I certify that the attached Act
originated in the

HOUSE as Bill No. 1293

Chief Clerk
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Speaker of the House

Attest:

Chief Clerk

President of the Senate

Attest:

Secretary of the Senate

House Bill No. 1293

File No. _____

Chapter No. _____

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Received at this Executive Office
this _____ day of _____ ,

20____ at _____ M.

By _____
for the Governor
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The attached Act is hereby
approved this _____ day of
_____, A.D., 20____

Governor

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STATE OF SOUTH DAKOTA,
ss.
Office of the Secretary of State

Filed _____, 20____
at _____ o'clock __ M.

Secretary of State

By _____
Asst. Secretary of State